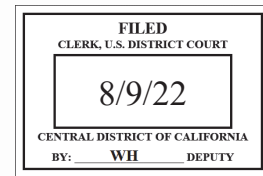


**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

NOTICE OF DOCUMENT DISCREPANCIES



JS-6

To: ☒ U.S. District Judge / ☐ U.S. Magistrate Judge PSG

From: Erick E. Estrada, Deputy Clerk

Date Received: 8/5/22

Case No.: 2:22-mc-00148-UA

Case Title: In Re: Redemption of Kristopher Dean

Document Entitled: Refusal for Cause

Upon the submission of the attached document(s), it was noted that the following discrepancies exist:

- | | |
|--|---|
| <input type="checkbox"/> Local Rule 5-4.1 | Documents must be filed electronically |
| <input type="checkbox"/> Local Rule 6-1 | Written notice of motion lacking or timeliness of notice incorrect |
| <input type="checkbox"/> Local Rule 7-19.1 | Notice to other parties of ex parte application lacking |
| <input type="checkbox"/> Local Rule 7.1-1 | No Certification of Interested Parties and/or no copies |
| <input type="checkbox"/> Local Rule 11-3.1 | Document not legible |
| <input type="checkbox"/> Local Rule 11-3.8 | Lacking name, address, phone, facsimile numbers, and e-mail address |
| <input type="checkbox"/> Local Rule 11-4.1 | No copy provided for judge |
| <input type="checkbox"/> Local Rule 11-6 | Memorandum/brief exceeds 25 pages |
| <input type="checkbox"/> Local Rule 11-8 | Memorandum/brief exceeding 10 pages shall contain table of contents |
| <input type="checkbox"/> Local Rule 15-1 | Proposed amended pleading not under separate cover |
| <input type="checkbox"/> Local Rule 16-7 | Pretrial conference order not signed by all counsel |
| <input type="checkbox"/> Local Rule 19-1 | Complaint/Petition includes more than 10 Does or fictitiously named parties |
| <input type="checkbox"/> Local Rule 56-1 | Statement of uncontroverted facts and/or proposed judgment lacking |
| <input type="checkbox"/> Local Rule 56-2 | Statement of genuine disputes of material fact lacking |
| <input type="checkbox"/> Local Rule 83-2.5 | No letters to the judge |
| <input type="checkbox"/> Fed. R. Civ. P. 5 | No proof of service attached to document(s) |
| <input checked="" type="checkbox"/> Other: | <u>This document is not directly or indirectly related to a civil or criminal case pending within this district or another district. Judicial determination is required. Improper miscellaneous case initiating document.</u> |

Please refer to the Court's website at www.cacd.uscourts.gov for Local Rules, General Orders, and applicable forms.

ORDER OF THE JUDGE/MAGISTRATE JUDGE

IT IS HEREBY ORDERED:

- ☐ The document is to be filed and processed. The filing date is ORDERED to be the date the document was stamped "received but not filed" with the Clerk. Counsel* is advised that any further failure to comply with the Local Rules may lead to penalties pursuant to Local Rule 83-7.

Date

U.S. District Judge / U.S. Magistrate Judge

- ☒ The document is **NOT** to be filed, but instead **REJECTED**, and is ORDERED returned to counsel.* Counsel* shall immediately notify, in writing, all parties previously served with the attached documents that said documents have **not** been filed with the Court.

August 9, 2022

Date


U.S. District Judge / U.S. Magistrate Judge

* The term "counsel" as used herein also includes any pro se party. See Local Rule 1-3.

COPY 1 - ORIGINAL-OFFICE

COPY 2 - JUDGE

COPY 3 - SIGNED & RETURNED TO FILER

COPY 4 - FILER RECEIPT

United States District Court for the Central District of California 350 W 1st Street, Suite 4311 Los Angeles, CA 90012-4565	<div style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; margin: 0 auto; width: 150px;"> RECEIVED BUT NOT FILED </div> <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 100px;"> AUG - 5 2022 </div> <div style="margin-top: 10px;"> CLERK, U.S. DISTRICT COURT CENTRAL DISTRICT OF CALIFORNIA BY <i>EE</i> DEPUTY </div> </div> <div style="text-align: right; margin-top: 20px;"> <i>2:22-mc-00148-UA</i> </div> <div style="text-align: center; margin-top: 10px;"> <i>Miscellaneous</i> </div>
In Re; Redemption of Kristopher Dean <i>On and for the behalf of the</i> UNITED STATES	
Refusal for Cause NOTICE of Garnishment Rule B(1)(c) Certificate of Exigent Circumstances	

COMES NOW, Kristopher Dean of the family CAMPBELL and Redeemed. Demand is made for redemption of central banking currency in Lawful Money in all transactions pursuant to Title 12 USC §411 as amended from §16 of the 1913 Federal Reserve Act. Service to the agent is service to the principal and vice versa. The law is clear - one must make demand for lawful money clear to the Treasury of the United States.

Dear Clerk of Court;

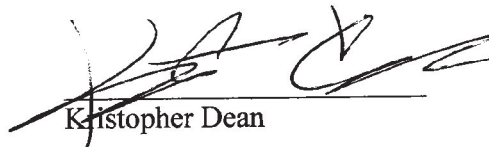
A prior Refusal for Cause 22-mc-33 read: *Rule B(1)(c) allows for garnishment actions against Janet Louise YELLEN and her agents. In most cases service to the agent is enough. Presently it is determined that Notice of Demand for Lawful Money shall be upon the Secretary of the Treasury in her capacity as United States Governor of the International Monetary Fund. Please file this Refusal for Cause on the CP15 Letter expressing "Notice date June 6, 2022". Thank you in advance for your professionalism.*

A 3175C Letter dated July 25, 2022 is hereby Refused for Cause timely. The original

letter is being mailed to the US Treasury to Janet Louise YELLEN as the US Governor for the International Monetary Fund so that any proper adjustments may be made for my refund of withholdings, including any penalties and interest. The original clerk instruction is to be filed in miscellaneous case 22-mc-33 or a new case file, according to the (inappropriate) legal advice from the clerk of court. The legal citations on the 3175C Letter do not apply to redeemed lawful money and redemption of mind in general.

Additionally, any and all deviant oaths of office are refused for cause timely. Amidst the specificity required of trained attorneys and judicial officers changing "So help me God." to "SO HELP ME GOD." is strong evidence of fraud. The evidence in good faith, that I have attempted to find the Philip Steven GUTIERREZ oath of office, the online confirmation, is attached.

The law says that all that is required of me is, "They shall be redeemed in lawful money on demand at the Treasury of the United States..." And so it is.


Christopher Dean

SEE ATTACHED CERTIFICATE
Signature of Notary Public

My commission expires _____

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.


State of California
County of Los Angeles)

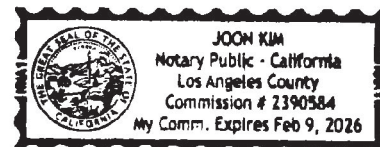
On August 5, 2022 before me, Joon Kim Notary Public
(insert name and title of the officer)

personally appeared KRISTOPHER DEAN,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.

Signature  (Seal)



Certificate of Mailing

US Treasury - Janet Louise YELLEN Registered Mail # US
US Governor for the International Monetary Fund RF 231 966 672 US
1500 Pennsylvania Avenue NW
city of Washington, District of Columbia. 20220

Department of the Treasury Registered Mail # US
Internal Revenue Service RF 231 966 669 US
Frivolous Return Program - Stop 4450
Ogden, Utah 84201-0059

The first section of H.R. 13955 amends the Bretton Woods Agreements Act by adding Sections 24, 25 and 26 to the Act. Section 24 is the key section. It authorizes the U.S. Governor of the International Monetary Fund, the Secretary of the Treasury, to accept the amendments to the Articles of Agreement of the Fund. These amendments to Articles are contained in the IMF Board of Governors resolution 31-4. It is this document that contains the provisions that move the exchange rate system from a fixed rate system to a floating rate system, substantially reduce the role of gold in the international monetary system, expand the quotas of the Fund by 33.6 percent, establish a Trust Fund and more lenient access to the Fund's resources, and modernize the operations of the Fund to include authority to create a Fund Council. The Council would be composed of finance ministers and would replace the current Interim Committee.

Section 25 specifically authorizes the increase in the U.S. quota in the IMF. The increase is 1,705 million Special Drawing Rights (SDR) or approximately \$2 billion. The SDR value is based on an average daily value of 16 international currencies and fluctuates daily. Presently, the U.S. quota is SDR 6,700 or approximately \$8 billion. The U.S. quota expansion is less than the general one-third expansion of the Fund's resources, therefore the U.S. percentage in the Fund drops from 22.93 percent to 21.53 percent. Roughly every five years since 1958-59, the Fund's resources have been increased to keep in step with the growth of international monetary resources and trade. This one-third increase is the fourth expansion.

Section 26 was added on the floor of the House of Representatives. It instructs the U.S. Governor to the IMF to vote against the formation of the new IMF Council if the Council will not follow the practice of weighted voting. Weighted voting provisions of the Fund are stated in Article XII, Section 5. They apply to all organs of the Fund and all votes. The addition of Article 26 has the effect of expressing the sentiment of the Congress that weighted voting in the Council is desirable.

Section 2 of H.R. 13955 was inserted by House Committee action and amends Section 3 of the Bretton Woods Agreements Act. Section 3 deals with the "Appointment of Governors, Executive Directors, and Alternates." The amendment anticipates the formation of the IMF Council by stipulating that if the Council is formed, the U.S. Governor of the Fund will serve as Councilor and have the authority to designate an alternate and associates. The second part of the amendments prohibits the Councilor, his alternate or associates from receiving salary or other compensation from the U.S. Government. This is standard language for all U.S. legislation on international financial institutions. The U.S. Secretary of the Treasury receives no compensation for representing the United States. The other positions are paid by the institution. The provision prohibits double salary payments.

The third section is a House provision which amends Section 5 of the original Act. Section 5 prohibits specific acts of the Executive Branch without prior Congressional authorization. H.R. 13955 amends Section 5 by adding part (g). Part (g) will prohibit the U.S. Governor to vote for the establishment of any new trust funds at the IMF without the prior approval of the Congress. The amendment reflects House sentiment that the Trust Fund, with its concessional lending

Supreme Court of the United States

No. ----- October Term, 1985

I, WILLIAM H. REHNQUIST, do solemnly swear that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as Chief Justice of the United States according to the best of my abilities and understanding, agreeably to the Constitution and laws of the United States.

So help me God.

William H. Rehnquist

Subscribed and sworn to before me this
this twenty-sixth day of September, 1986.

Walter F. Burger

Case 2:22-mc-000148-UA Document 1 Filed 04/15/22 Page 5 of 17 Page ID #:5

OATH OF OFFICE FOR UNITED STATES JUDGES

(Title 28, Sec. 453 and Title 5, Sec. 333, United States Code)

I, Cornac J. Carney, do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as United States District Judge under the Constitution and laws of the United States; and that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter.

So HELP ME GOD

Cornac J. Carney
UNITED STATES DISTRICT JUDGE

Subscribed and sworn to (or affirmed) before me this 30th day of April, 2003.

FOIA EXEMPTION b6

Actual abode [REDACTED]

Official station* Santa Ana, California

Date of birth May 6, 1959

Date of entry on duty April 30, 2003

Stephen V. Wilson
STEPHEN V. WILSON
UNITED STATES DISTRICT JUDGE

*Title 28, sec. 456 United States Code, as amended.



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Tracking Number: EF231966726US

Remove X

Status

✓ **Delivered, Individual Picked Up at
Postal Facility**

March 17, 2022 at 8:44 AM
WASHINGTON, DC 20500

Get Updates ▾

	Delivered
Text & Email Updates	✓
Tracking History	✓

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Agent Janet Louise YELLEN
Treasury of the United States
1500 Pennsylvania Ave, NW
Washington D.C. 20520



9590 9402 7227 1284 7949 84

2. Article Number (Transfer from service label)

RF 231 966 726 US

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- ☐ Agent
☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

- D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

RECEIVED

MAY 05 2022

3. Service Type FRP 305

- ☐ Adult Signature
☐ Adult Signature Restricted Delivery
☐ Certified Mail®
☐ Certified Mail Restricted Delivery
☐ Collect on Delivery
☐ Collect on Delivery Restricted Delivery
☐ Insured Mail
☐ Insured Mail Restricted Delivery (over \$500)
- ☐ Priority Mail Express®
☒ Registered Mail™
☐ Registered Mail Restricted Delivery
☒ Signature Confirmation™
☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

No signature from the Treasury Delivery, and a month delay for delivery to the agent. Illegal breach of trust by the USPS!

This obfuscation of legal process is intentional to delay and divert a proper refund. Ergo this is properly garnishing YELLEN in her personal capacity should she not send a timely refund check.

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Tracking Number: RF231966726US

[Remove](#) X

Status

Your item was picked up at a postal facility at 3:44 am on March 17, 2022 in WASHINGTON, DC 20020.

 **Delivered, Individual Picked Up at Postal Facility**

March 17, 2022 at 3:44 am
WASHINGTON, DC 20020

[Get Updates](#) v

	Delivered
Text & Email Updates	v
Tracking History	v
Product Information	v


[See Less](#) ^

Tracking Number: 9590940272271284794984

Print

Status

Your item was delivered in or at the mailbox at 1:26 pm on
May 13, 2022 in VALLEY VILLAGE, CA 91607

 **Delivered, In/At Mailbox**

May 13, 2022 at 1:26 pm
VALLEY VILLAGE, CA 91607

USPS Tracking Plus® Available Get Updates 

Delivered

Text & Email Updates Tracking History 

May 13, 2022, 1:26 pm

Delivered In/At Mailbox

VALLEY VILLAGE, CA 91607

Your item was delivered in or at the mailbox at 1:26 pm on May 13, 2022 in VALLEY VILLAGE, CA 91607

May 12, 2022, 2:52 am

Departed USPS Regional Facility

SANTA CLARITA CA DISTRIBUTION CENTER

May 11, 2022, 1:16 am

Arrived at USPS Regional Facility

SANTA CLARITA CA DISTRIBUTION CENTER

May 10, 2022, 8:51 am

Departed USPS Regional Facility

SALT LAKE CITY UT NETWORK DISTRIBUTION CENTER

May 9, 2022, 6:13 pm

Arrived at USPS Regional Facility

SALT LAKE CITY UT NETWORK DISTRIBUTION CENTER

February 28, 2022, 8:46 am

Return Receipt Associated

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Tracking Number: 9509940272271284794984

Remove X

Status

Your item was delivered in or at the mailbox at 1:26 pm on May 18, 2022 in VALLEY VILLAGE, CA 91607

 **Delivered, In/At Mailbox**
May 18, 2022 at 1:26 pm
VALLEY VILLAGE, CA 91607

USPS Tracking Plus® Available ▾

Get Updates ▾

Delivered	
Text & Email Updates	▾
Tracking History	▾
USPS Tracking Plus®	▾
Product Information	▾

See Less ^

Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

1486900000

BODCD-

Use for payments

Letter Number: LTR3175C
Letter Date : 2022-07-21
Tax Period : 000000

INTERNAL REVENUE SERVICE
Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

A barcode consisting of vertical bars of varying heights, used for document tracking or identification.

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

VY CAMP 00 0 000000 670 000000000000



Department of the Treasury
Internal Revenue Service

Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

In reply refer to: 1486900000
July 25, 2022 LTR 3175C 0
***-**-3893 000000 00
Input Op: 1483324354 00018554
BODC: WI

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

Dear Taxpayer:

This is in reply to your correspondence received Apr. 29, 2020.

We have determined that the arguments you raised are frivolous and have no basis in law. Federal courts have consistently ruled against such arguments and imposed significant fines for taking such frivolous positions.

If you persist in sending frivolous correspondence, we will not continue to respond to it. Our lack of response does not convey agreement or acceptance of the arguments stated. If you desire to comply with the law concerning your tax liability, you are encouraged to seek advice from a reputable tax practitioner or attorney.

The claims presented in your correspondence do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

This letter advises you of the legal requirement for filing and paying federal individual income tax returns and informs you of the potential consequences of the position you have taken. Please observe that the Internal Revenue Code (IRC) Sections listed below expressly authorize IRS employees that act on behalf of the Secretary of the Treasury to:

1. examine taxpayer books, papers, records, or other data which may be relevant;
2. issue summonses in order to gain possession of records so that determinations of tax liability can be made or for ascertaining the correctness of any return filed by a person; and
3. collect any such liability.

There are people who encourage others to violate our nation's tax laws by arguing there is no legal requirement for them to file income tax returns or pay income taxes. Their arguments are based on legal statements taken out of context and on frivolous arguments that have been repeatedly rejected by federal courts. People who rely on this kind of information can ultimately pay more in tax, interest, and penalties than they would have paid simply by filing correct tax

1486900000

July 25, 2022 LTR 3175C 0

***-**-3893 000000 00

Input Op: 1483324354 00018555

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

returns.

People who violate the tax laws may be subject to federal criminal prosecution and imprisonment. For information about the IRS criminal enforcement program visit www.irs.gov/ciprograms.

The IRS is working with the United States Department of Justice and state taxing authorities to ensure all taxpayers pay their lawful share of taxes and to seek criminal indictments or civil enforcement actions against people who promote or join in abusive and fraudulent tax schemes.

We encourage you to read the enclosed Publication 2105, Why do I Have to Pay Taxes?, and "The Truth About Frivolous Tax Arguments," located at www.irs.gov/frivolous.

Below is general information on filing requirements and authority to collect tax under Title 26 of the United States Code.

- Section 6001 Notice or regulations requiring records, statements, and special returns
- Section 6011 General requirement to file return, statement, or list
- Section 6012 Persons required to make returns of income
- Section 6109 Identifying numbers
- Section 6151 Time and place for paying tax shown on return
- Section 6301 Collection authority
- Section 6321 Lien for taxes
- Section 6331 Levy and distraint
- Section 7602 Examination of books and witnesses

IRC Section 6702(a) (Civil Penalty for Frivolous Tax Returns) provides:

CIVIL PENALTY FOR FRIVOLOUS TAX RETURNS. A person shall pay a penalty of \$5,000 if -

- (1) such person files what purports to be a return of a tax imposed by this title but which -
 - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
 - (B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
- (2) the conduct referred to in paragraph (1) -
 - (A) is based on a position which the Secretary has identified as frivolous under subsection (c), or
 - (B) reflects a desire to delay or impede the administration of Federal tax laws.

1486900000

July 25, 2022 LTR 3175C 0

***-**-3893 000000 00

Input Op: 1483324354 00018556

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

IRC Section 6702(e) also provides:

PENALTIES IN ADDITION TO OTHER PENALTIES - The penalties imposed by this section shall be in addition to any other penalty provided by law.

FOIA requests for Treasury Department records MUST meet the following criteria before Treasury can take action:

- Be in writing and signed by the person making the request;
- State that the request is being made pursuant to the FOIA;
- Reasonably describe the records being requested;
- State the category of the requester for fee purposes (e.g. commercial, media, educational, scientific institutions, all other); and
- Be sent to the correct Central Processing Unit for processing.

Requests for IRS Policy and procedure agency documents that are not already publicly available in the FOIA library should be sent to:

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

Requests for personal or business tax records should be sent to:

Internal Revenue Service
Central Processing Unit
Stop 93A
PO Box 621506
Atlanta, GA 30362
Fax: 877-891-6035

For additional information, view the IRS FOIA Guidelines at www.irs.gov/foiaguidelines.

- Contain an agreement to pay all fees that might be incurred;
- Prove that the requester is entitled to receive the records;
- Provide an address where the requester can be notified of the determination as to whether to grant the request;
- State whether the requester wants a copy of the records or only wants to inspect the records.

1486900000

July 25, 2022 LTR 3175C 0

***-**-3893 000000 00

Input Op: 1483324354 00018557

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 866-883-0235.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter and the hours we can reach you in the spaces below.

Your telephone number () _____ Hours _____

Sincerely yours,

Gardy Larochelle

Gardy Larochelle, Director
Return Integrity Verification Ops.

Enclosures:
Publication 1
Publication 2105

1486900000

July 25, 2022 LTR 3175C 0

***-**-3893 000000 00

Input Op: 1483324354 00018558

KRISTOPHER D CAMPBELL
12729 RIVERSIDE DR APT 311
VALLEY VLG CA 91607-3381

PRIVACY ACT STATEMENT

Refused
Under the Privacy Act of 1974, we must tell you that our legal right to ask for information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. They say that you must furnish us with records or statements for any tax for which you are liable, including the withholding of taxes by your employer.

We ask for information to carry out the Internal Revenue laws of the United States, and you are required to give us this information. We will give the information to the Department of Justice for civil and criminal litigation, both Federal agencies, states, cities, and the District of Columbia for use in administering their tax laws.

If you don't provide this information, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make your tax higher or delay any refund. Interest may also be charged.

cause

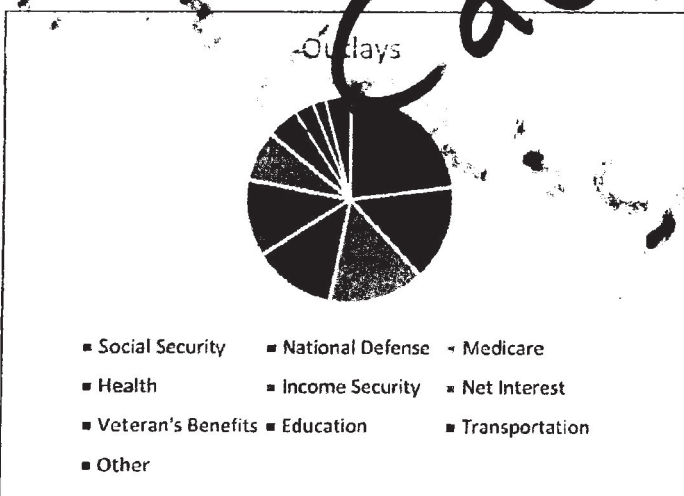
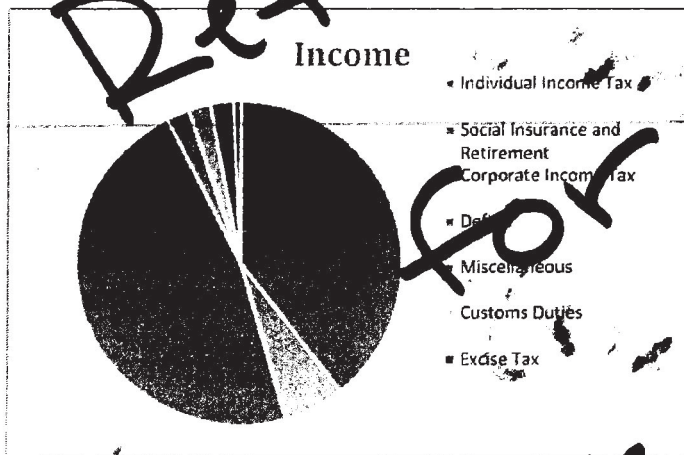
Why Do I Have to Pay Taxes?



Taxes Benefit Everyone

How are your tax dollars used to benefit the citizens of the United States? Which of these have you or your family used lately or will use in the future?

Income and Outlays: These pie charts show the relative size of the major categories of the federal income and outlays through Fiscal Year Feb. 2020.



Know the Law

There have always been individuals who argue taxes are illegal. They use false, misleading, or unorthodox tax advice to gain followers. The courts have repeatedly rejected their arguments as frivolous and routinely impose penalties for raising such frivolous arguments. Make sure you "Know the Law."

The United States Constitution, Article 1, Section 8, Clause 1, states, "The Congress shall have the Power to lay and collect Taxes, Duties, Imposts and Excises to pay the Debts and provide for the common Defense and general Welfare of the United States."

The Sixteenth Amendment to the Constitution, ratified on February 3, 1913, states, "The Congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

Congress used the power granted by the Constitution and Sixteenth Amendment, and made laws requiring all individuals to pay tax.

Congress has delegated to the IRS the responsibility of administering the tax laws known as the Internal Revenue Code (the Code) and found in Title 26 of the United States Code. Congress enacts these tax laws, and the IRS enforces them.

Sources of taxable income are identified in the Code under Section 61, Gross Income Defined. The list of sources under this section is not all inclusive.

Section 6702 of the Code authorizes the IRS to impose a \$5000 penalty against persons who submit frivolous tax returns or other documents.

Don't Fall For These Arguments

While taxpayers have the right to contest their tax liabilities in the courts, taxpayers do not have the right to violate and disobey tax laws. Unscrupulous individuals and promoters advocating willful noncompliance with the tax laws have used a variety of false or misleading arguments for not filing and paying taxes. Here are some of the most common arguments:

Constitutional Myths: Filing a Form 1040 violates the Fifth Amendment right against self-incrimination or the Fourth Amendment right to privacy. Filing also violates the Thirteenth Amendment right against involuntary servitude and First Amendment rights based on moral or religious beliefs.

Truth: The courts have consistently held that disclosure of the type of routine financial information required on a tax return does not incriminate an individual or violate the right to privacy. Also, courts have consistently found that the First and Thirteenth Amendments do not provide rights to refuse to comply with federal tax laws.

Internal Revenue Code Myths: The filing and paying of tax is voluntary, or the Code doesn't apply to me because I am neither a government employee nor a resident of a sovereign state.

Truth: The term voluntary compliance means that each of us is responsible for filing a tax return when required and for determining and paying the correct amount of tax. The tax laws found in Title 26 of the United States Code, Section 6012 of the Code makes clear that only individuals whose income falls below a specified level do not have to file returns. While our tax system is based on self-assessment and reporting, compliance with tax laws is mandatory. State citizenship does not negate the applicability of the Code on individuals working and residing in the United States.

Frivolous Credit Myths: African and Native Americans can claim a special tax credit as reparations for slavery and other oppressive treatment.

Truth: There is no provision in the Code that allows taxpayers to claim reparation credits. Unless specifically provided for in the Code, no deduction or credit will be allowed.

Compensation Myths: Wages, tips, and other compensation received for personal services are not income because there is no taxable gain when a

person "exchanges" labor for money.

Truth: This argument has been consistently dismissed by the courts. Sources of taxable income are identified in the Code under Section 61, Gross Income Defined. Congress has determined that all income is taxable unless specifically excluded by some part of the Code. The list of sources under this section is not all inclusive.

Fictional Legal Basis Myths: Taxpayers are not required to file a federal income tax return because the instructions and regulations associated with the Form 1040 do not display an OMB control number as required by the Paperwork Reduction Act.

Truth: The courts have uniformly rejected this argument on different grounds. Some courts have simply noted that the PRA applies to the forms themselves, not to the instruction booklets, and because the Form 1040 does have a control number, there is no PRA violation.

Trusts Myths: Forming a business trust to hold your income and assets will avoid taxes. A family estate trust will allow you to reduce or eliminate your tax liability.

Truth: Establishing a trust, foreign or domestic, for the sole purpose of hiding your income and assets from taxation is illegal and will not absolve you of your tax liability.

What does the IRS do to address willful noncompliance with U.S. tax laws?

1. Encourage taxpayers to self-correct their returns and comply with their tax obligations.
2. Vigorously apply both civil and criminal sanctions, including prosecution and prison sentence against those who persist in violating the tax laws.

Report individuals or companies not complying with the tax laws to the IRS. For instructions, visit www.irs.gov, and at the bottom of the page, click on "Tax Fraud & Abuse"; then click on "IRS wants you to know about Schemes, Scams, and Cons"; and finally near the bottom of the page, "How do you report Suspected Tax Fraud Activity?"



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Contact the agency

~~FOIA Requester Service Center~~

202-514-3642

~~Valeree Villanueva, FOIA Public Liaison~~

202-514-3642

Douglas Hibbard, Chief, Initial Request Staff
441 G St, NW, 6th Floor
Washington, DC 20530

Request summary

Request submitted on **April 6, 2022**.

The confirmation ID for your request is **356311**.

The confirmation ID is only for identifying your request on FOIA.gov and acts as a receipt to show that you submitted a request using FOIA.gov. This number does not replace the information you'll receive from the agency to track your request. In case there is an issue submitting your request to the agency you selected, you can use this number to help.

Contact information

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Mailing address

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Phone number

310-734-9745

Email

kriscampbell353@gmail.com

Your request

A request is being made for the certified oath of office for Judge Philip J. Gutierrez who presides over the United States District Court, Central District of California (Western Division - Los Angeles).

Fees

What type of requester are you?

other

Fee waiver

yes

Fee waiver justification

I am requesting a public record

The amount of money you're willing to pay in fees, if any

\$5

Request expedited processing

Expedited processing

no



CONTACT

Order : 2022-04-15-00082-0001

U.S. E-Request System

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Washington, DC 20535

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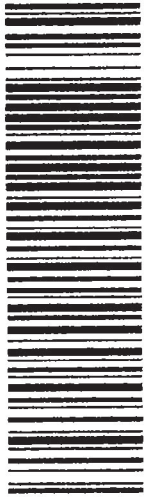
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